

Missouri Department of Revenue  
June 2007 Small Business Regulatory Fairness Report  
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Rule Number	Rule Title	Rule Purpose	Amendment Purpose
12 CSR 400.200	Adoption Tax Credit	Section 135.327 RSMo provides an income tax credit up to ten thousand dollars (\$10,000) for qualified expenses incurred in the adoption of a special needs child. This rule explains when the tax credit is available and how the individual may claim the credit.	
12 CSR 10-41.010	Annual Adjusted Rate of Interest		Under the Annual Adjusted Rate of Interest (section 32.065, RSMo), this amendment establishes the 2007 annual adjusted rate of interest to be implemented and applied on taxes remaining unpaid during calendar year 2007.
12 CSR 10-103.400	Sales Tax on Vending Machine Sales	Section 144.021, RSMo, imposes a tax on a seller's gross receipts. Section 144.012, RSMo, provides the method for determining gross receipts and the applicable local tax for sales of tangible personal property through vending machines. This rule also addresses the purchase of vending machines under section 144.518, RSMo. This rule does not address receipts from amusement devices.	
12 CSR 10-108.300	Sales of Electricity, Water and Gas	Section 144.020.1(3), RSMo, imposes a tax on the basic rate paid for sales of electricity, water and gas to domestic, commercial or industrial consumers. Section 144.030.2(23), RSMo, exempts from tax, sales for domestic use of these services, as well as wood, coal and home heating oil. Section 144.032, RSMo, provides cities and counties the option to reimpose certain local sales taxes on sales for domestic use. This rule explains the taxation of electricity, water and gas. This rule does not address the exemptions for sales of electricity to manufacturers or material recovery processing plants, for use in basic steelmaking or battery manufacturing, or sales for resale to hotels or other lodging establishments.	
12 CSR 10-6.030	Motor Fuel Bond Trust Fund	Section 142.896, RSMo, creates the Motor Fuel Bond Trust Fund as an alternative to posting a surety bond, cash bond, certificate of deposit, or letter of credit for qualifying distributors. This rule sets the rate for contributions made to the fund and the minimum/maximum amount the fund may contain.	

Rule Number	Rule Title	Rule Purpose	Amendment Purpose
12 CSR 10-103.350	Sales Tax on Motor Vehicles	This rule explains the application of sales tax on the sale of motor vehicles as it relates to sections 144.010.1(5), 144.020.1(1), 144.025.1, 144.069 and 144.070, RSMo.	
12 CSR 10-500.210	Monthly Employer Withholding Tax Electronic Filing and Payment Requirement	This rule sets forth the electronic filing and payment requirements for monthly withholding tax returns.	